



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, १ अगस्त, १९९२/१० श्रावण, १९१४

हिमाचल प्रदेश सरकार

INDUSTRIES DEPARTMENT

NOTIFICATION

Shimla-2, the 31st July, 1992

No. 9-4/73-SI (Rules)-IV.—The Governor of Himachal Pradesh is pleased to make the following rules to amend the Revised Rules regarding grant of Incentives to Industrial Units in Himachal Pradesh, 1991 issued *vide* Government Notification No. 9-4/73-SI(Rules)-IV, dated the 27th March, 1991 and published in Extraordinary Gazette dated 1st April, 1991, namely:—

1. Short title.—These rules may be called the revised (Amendment) rules regarding grant of Incentives to Industrial units in Himachal Pradesh, 1992.

2. Amendment of Rule 2.—After clause (r) of rule 2 of the rules regarding grant of Incentives to Industrial units in Himachal Pradesh, 1991 (hereinafter referred to as the said rules) the following clauses shall be inserted, namely:—

“(rr) “Pioneer Unit” means any first medium or large scale unit which goes into commercial production on or after 1-5-1992, and employs at least 100 persons on permanent basis in any of the development blocks (as categorised in Rule 4 and listed in Annexure I to these rules), and is registered with the Empowered Committee appointed under para 1 of rule 24 and where any unit in the Medium or Large Scale is already not in commercial production on such date.

(rrr) “Prestigious Unit” means any new industrial unit, which goes into commercial production in the State on or after 1-5-1992 and is registered with the Empowered Committee appointed in para 1 of rule 24 between 1-5-1992 and 31-3-93. Such unit shall have a fixed capital investment of at least Rs. 50 crores and shall employ at least 200 person on regular basis.”

3. Amendment of rule 11.—After table below clause (b) of para 1 of rule 11, the following shall be inserted, namely:—

“(c) Sales tax exemption/deferment shall be available to the new Small Scale Industries which come into commercial production from 1-5-92 to 31-3-95 as defined under these rules and located in the State, as shown in the following table subject to the conditions specified hereinafter;

TABLE-I

Category of Industrial Blocks	Extent of exemption/deferment	For which/total time within which concession will be available.
“A”	Upto 200 % of F. C. I. in case of exemption or upto 400 % of F. C. I. in case of deferment.	7 years exemption or deferment for 9 years.
“B”	Upto 100 % of F. C. I. in case of exemption or upto 200 % of F. C. I. in case of deferment.	4 years exemption or deferment for 7 years.
“C”	No exemption. However, deferment of facility of sales tax upto 125 % of F. C. I. will be provided at applicable rates.	Deferment of sales tax liability for a period upto 6 years.

The option to avail deferment or exemption as provided for under rule 11 (c) will have to be exercised within 3 months from the date of commencement of commercial production and shall be final.”

4. Amendment of rule 12.—For para 1 of rule 12 of the said rules the following shall be substituted, namely:—

“Tiny units and small service business establishments, availing term loan from State Financial Institutions/Scheduled Banks at the rate which will be 3 % below the term lending rate. The subsidy shall not be admissible on willfully defaulted instalments”.

5. Amendment of rule 13.—For para 1 of rule 13 of the said rules the following shall be substituted, namely:—

“13.1 Investment subsidy for installation of captive Diesel Generating Sets would be provided to the Industrial Units @ 15% cost of Generating Set subject to a maximum of Rs. 2 lakhs for each.”

6. Amendment of rule 18.—In rule 18 of the said rules of para 1 (a) are sub-clause (i) of clause (c) the following shall be substituted, namely:—

“(i) The cost of plant and machinery of the eligible unit shall not exceed the limit prescribed in the definition of Tiny units as prescribed by Government of India from time to time.”

(b) In rule 18 para 2 of rule 18 shall be deleted.

7. **Amendment of rule 21.**—For rule 21 of the said rules the following shall be substituted, namely:—

“21. Small Service Business Establishment and Tiny Units :

21.1 Small Service Business Establishments and tiny units will be entitled to such as are available under Central Government Schemes. In addition except for Industries as Notified in Annexure III, or as notified by the State Government from time to time. Sales Tax exemption shall be available to new tiny units and small service business establishment, as defined by Government of India from time to time set up in the state and coming into commercial production between the period 1-5-92 to 21-3-95 as shown in the following table subject to the condition specified herein-after:

Category of Industrial Blocks	Quantum and period of exemption.
“A”	Upto 200 % of F. C. I. within 9 years.
“B”	Upto 150 % of F. C. I. within 7 years.
“C”	Upto 100 % of F. C. I. within 6 years.

Tiny units and small scale service business establishment, as defined will also have the option to opt for the sales tax deferment scheme, as follows:—

TABLE-I

Category of Industrial Block	Extent of deferment	Total time which this concession available
“A”	Upto 400 % of F. C. I.	9 years
“B”	Upto 200% of F. C. I.	7 years
“C”	Upto 125% of F. C. I.	6 years

The unit shall have to exercise its option only once which will be final to avail incentives under the deferment or exemption scheme and within a period of 3 months from the date of commencement of commercial production.”

8. **Amendment of rule 22, addition of rules 22, 23, 24 and 25.**—The existing rule 22 of the said rules shall be renumbered as rule 26 and before rule 26 so re-numbered, the following rules shall be inserted, namely:—

“22. Scheme for Special Incentives to Prestigious Units 1992-93.

22.1 *Eligibility Criterion for Grant of Prestigious Unit Status.*—Any unit, in order to be eligible for being classified as prestigious units and incentives and facilities thereof will be further subject to the condition that:—

(a) The unit shall have fixed capital investment of Rs. 50 crores (Fifty crores) or more and shall be—

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(i) either based on local raw-materials, or

(ii) carry out value addition of 50% or more, or

(iii) they undertake to export (outside the country) 50% or more of its production, or

(iv) in the opinion of the empowered committee, as defined in these rules, deserves to be considered as Prestigious Unit.

(b) The unit shall employ at least 200 workers on permanent basis, and the unit shall follow the provisions for recruitment laid down under the employment policy of the State Government and comply with the provision of rule 24.3.

(c) Any unit coming into commercial productions in the State on or after 1-5-1992 and registered with the Empowered Committee, as per the prescribed procedure laid down in rule 22.3 between 1-5-1992 and 31-3-1993, and meeting the eligibility criterion laid down under this rule, will be given prestigious status under this scheme. However, existing units in the State, having investment of more than Rs. 50 crores will not be counted for grant of prestigious status under this scheme.

In case an existing units goes for expansion/diversification and if such expansion/diversification in itself meets the eligibility criterion of Prestigious unit as laid down under this rule, such unit will also be considered by the empowered committee for the grant of the incentives mentioned under this rule, provided that such incentive will be admissible only for the expanded capacity:

Provided that the list of units not eligible for sales tax incentive, as referred to in rule 11.1 (q) of these rules, and listed in Annexure III to these rules, will not apply to such Prestigious Units except in the case of item listed at Sr. No. 36 namely Breweries, distilleries, non fruit based wineries and bottling plants both for country liquor and I. M. F. L. and power intensive units, where the cost of power input is high like as or may be fixed/defined by the empowered committee except for industries which may have captive power generation plant, in whose case, the condition of power intensive will not apply.

22.2, *Incentives to Prestigious Unit :*

22.2.1 *Sales Tax Incentives :*

(a) The following sales tax incentives irrespective of list of industries notified in Annexure III to these rules, except for items listed at Sr. No. 36 namely Breweries, distilleries, non fruit based wineries and bottling and Indian made foreign liquors (I. M. F. L.) and power intensive units where the cost of power input is high or as may be fixed/defined by the empowered committee, shall be admissible to prestigious units, which are registered as a dealer under the Himachal Pradesh State General Sales Tax Act, 1968/Central Sales Tax Act, 1956 and comply with its provisions. However, these shall be available only on the sales of the goods manufactured by these units.

(b) *Quantum of Entitlement:*

(i) Sales Tax exemption/deferment (both Central Sales Tax and General Sales Tax) shall be

available to the Prestigious Units, located in the State, subject to the conditions specified herein-after:—

TABLE

Category of Industrial Block	Period of exemption/deferment w. e. f. the date of commercial production
A	12 years
B	9 years
C	7 years

Prestigious industrial units shall have to opt for either sales tax exemption or sales tax deferment within 90 days from the date of commencement of production. Option once exercised shall be final. A Prestigious unit opting for the sales tax exemption/deferment scheme will be governed for the purpose of administration of this incentive as per the provisions of rules 11.2, 11.3 and 11.4 of these rules.

22.2.2 Exemption from payment of Electricity duty :

Prestigious units, set up in the State shall be exempted from the payment of Electricity duty as follows:—

Category of Industrial Block	Period of exemption (from the date of commencement of commercial production)
A	12 years
B	9 years
C	7 years

22.2.3 Power Tarrif Freeze:

Enhancement of power tarrif of such industrial units located in "A" "B" and "C" category industrial blocks will be regulated as follows :—

Category of Industrial Block	Period w. e. f. the commencement of commercial production
A	6 years
B	4 years
C	3 years

The amount paid as a result of any increase in the industrial power tarrif after the date of commencement of commercial production will be reimbursed through the department of Industries as per the above norms.

The formula for calculating the increase in power tariff, to be reimbursed will be as follows:—

Rate of electricity per unit billed.	—Rate of electricity as on date of commencement of commercial production.
*Actual units consumed	—Total amount of reimbursement claimable :

Provided that in case of Prestigious Unit being a priority unit also, it will be entitled to the benefits, as per its eligibility under this rule and as specified in rule 18 of these rules on option to be exercised by the unit as above (within 90 days).

23. *Special Incentives to Pioneer Units :*

23.1 *Eligibility Criterion for Pioneer Unit :*

Units manufacturing items listed in Annexure III of these rules will not be eligible for grant of Pioneer status except in case of manufacturing of Vanaspati Ghee, Cement, Cold storage listed at Sl. No. 24, 25, 28 of Annexure-III of these rules and Electronic assembly units (except for items listed at Sl. No. 40 of Annexure-III of these rules), the manufacturing of which, will be allowed by such pioneer units and therefore, all incentives and facilities shall be given to such units, under this rules. Provided that while granting Pioneer Status to an otherwise eligible Electronic Assembly Unit it will be ensured that there is minimum of value addition of 25% to be calculated as per norms laid down by Government of India and will not include Electronic Assembly Units such as TV assembly, Radio assembly and VCR/VCP assembly units :

Provided that as regards registration/approval procedure thereof, the provisions of rule 24 shall also apply to such units.

23.2 *Incentives for Pioneer Units.*

23.2.1 *Sales Tax Incentives.*

(a) The following Sale Tax incentives shall be admissible to pioneers units, which are registered as a dealer under the Himachal Pradesh State General Sales Tax Act, 1968/Central Sales Tax Act, 1956 and which comply with its provisions. However, these shall be available only on the sales of the goods manufactured by the units.

(b) *Quantum of Entitlement.*

Sales Tax exemption (both General Sales Tax and Central Sales Tax) shall be available to the Pioneer Units located in the State, subject to the conditions specified hereinafter :—

TABLE

Category of Industrial Block	Period of exemption from the date of commencement of commercial production (in years).
A	12 (12 years in case of pioneer unit being a priority unit also)
B	9 (10 years in case of pioneer unit being a priority unit also)
C	7 (10 years in case of pioneer unit being a priority unit also)

A Pioneer unit, availing this benefit will be governed for the purpose of administration of this incentive as per the provision of Rule 11.3 and 11.4 of these incentive rules:

Provided that if the Pioneer Units is of priority nature, as listed in Annexure II of these rules, the period of sales tax exemption for such units, set up in category "A", "B" and "C" industrial block will be 12.10 and 10 years respectively.

23.2.2 Exemption from payment of Electricity duty:

Pioneer unit, set up in the State shall be exempted from the payment of Electricity Duty as follows:—

Category of Industrial Block	Period of exemption (from the date of commencement of commercial production)
A	12 Years
B	9 Years
C	7 Years

23.2.3 Power Tarrif Freeze:

Enhancement of power tariff of such Industries located in the "A" and "B" category industrial blocks will be regulated as follows for the Pioneer Units. The amount paid as a result of any increase in industrial power tariff after the date of commencement of commercial production will be reimbursed through the Department of Industries as per the norms given in the following table :—

Category of Industrial Block	Period w.e.f. date of commencement of commercial production
A	6 Years
B	4 Years

The formula for calculating the increase in power tarrif to be reimbursed will be as follows:—

$$\begin{array}{ll} \text{Rate of electricity per unit billed} & \text{Rate of electricity as on date of commencement of} \\ & \text{commercial production} \\ * \text{Actual units consumed} & = \text{Total amount of reimbursement claimable} \end{array}$$

23.2.4 Interest Subsidy:

Pioneer Units availing term loan through the State Financial Institutions/Scheduled banks shall be eligible for claiming interest subsidy@3% for a period of 7 years and 5 years in category "A" and "B" block respectively, on the term loan taken by such unit subject to a maximum overall ceiling of Rs 30 lakhs and 20 lakhs in category "A" and "B" block respectively. This subsidy shall not be admissible on willfully defaulted instalement. The difference between actual rate of interest on term loan chargeable by the Financial Institution and the rate payable in the manner stated above shall be reimbursed to the Financial Institutions/Scheduled Banks

by the Department of Industries on claims preferred by the promoters of such units, through the concerned term leading Financial Institutions:

Provided that if the Pioneer unit is of priority nature as listed in Annexure II of these rules, such Pioneer units will have the option to avail interest subsidy as provided in Rule 18.1 (d) @ 1% or at the above proposed rate of 3% subject to the conditions laid thereof provided that such option will be exercised only once and at the time of coming into commercial production.

23.2.5 State Transport Subsidy:

The State Government shall reimburse upto 15% of cost of transportation to such units located in category "A" blocks only, for transportation of finished goods upto any district head-quarter for a period of 5 years only from the date of commencement of their commercial production for sale of goods within Himachal Pradesh with a ceiling of Rs.5.0 lakhs per annum per unit.

The procedure, other norms and method of calculation of the transport subsidy admissible as above will be such as already prescribed from time to time by the Central Government under the Central Transport Subsidy Scheme.

23.2.6 Price preference on purchases made by Government/Semi-Government Organisations:

The products manufactured by such Pioneer Units in the State shall be entitled to a price preference of upto 7%, 4% and 3% in respect of units located in category "A", "B" and "C" blocks respectively.

23.2.7 Land and allotment thereof :

For the allotment of land to such Pioneer Units in industrial areas/estates, set up by the Department of Industries the provision of Rule 4.5.8 and 9 of these incentive rules shall apply, subject to the condition that the land is available and that the maximum area ceiling as prescribed in rule 5.1 will not apply in the case of Pioneer Units, in whose case the following ceilings for allotment of land in departmental areas/estates will apply :

"A" block	10 acre.
"B" block	6 acre.
"C" block	2 acre.

23.2.8 For Units which may fall under the category of a Pioneer Unit, as defined above which also falls under the definition of a Prestigious Unit, the incentives available to Prestigious Units only will be made available to such pioneer units.

In case of other incentives to which a pioneer unit may be eligible under the existing rules, the same shall be applicable from the date of commencement of production until or unless so specified under these rules. Where incentives of specific nature is provided in the above incentives rules the unit will have the option to choose the incentives and such option once exercised shall be final.

24. Procedure for setting up of Prestigious/Pioneer Units and functions of the Empowered Committee.

24.1. Empowered Committee will be a committee constituted for the purpose of according Pioneer and Prestigious Unit status and fixing the norms of eligibility as per the criterion laid out in their respective definitions and these rules. This Committee will be headed by Secretary (Industries) and consist of Managing Director HPFC, Managing Director HPSIDC, Chief

Engineer (Commercial) HPSEB, Member-Secretary of the State Pollution Control Board, Excise & Taxation Commissioner, Chief Inspector of Factories, Manager Industrial Development Bank of India at Shimla and Director of Industries as Member-Secretary.

24.2 The eligibility for registration before the empowered Committee, as defined in these rules and its functions will be as per the following parameters/guideline :—

- (1) Evaluate the eligibility of the applicant unit as per the eligibility criterion laid down for the grant of Prestigious/Pioneer Status at the case may be.
- (2) Evaluate on merits and as per the criterion laid down the application of eligible units already accorded IPARA approval by the Government or who hold separate valid license or registration or modification in the existing license or registration or Letter of Intent as may be required but have not gone into commercial production.
- (3) Evaluate such proposal received from units holding valid licenses where Industrial License is required under Compulsory License Scheme.
- (4) Recommend and finalise the grant of eligibility certificate to Prestigious/Pioneer Units.

24.3 Director of Industries while issuing an eligibility certificate to Pioneer/Prestigious Unit will also issue a certificate certifying the numbers of people employed and that the such people have been recruited from the bonafide residents of Himachal Pradesh. Provided that while issuing such certificate, if it is found that a particular category of skilled/unskilled persons is not available from employment exchanges/Central employment cell at a particular point of time, a no objection certificate for recruitment for a specific period of time shall be issued by Director of Industries, in consultation with the Labour Commissioner, Himachal Pradesh.

24.4 The applications in the prescribed forms for setting up of Prestigious Unit/Pioneer Units will be made to the Director of Industries, who will then put these up for the consideration of the Industrial Project Approval and Review Authority. After Industrial Project Approval and Review Authority clearance the same application will be considered by the Empowered Committee. The decision of the Empowered Committee will be final.

The Empowered Committee, while according approval for registration, will specify the date by which the unit shall commence commercial production. This will be done on the basis of the proposed detailed implementation schedule submitted alongwith the application form. Provided that the Empowered Committee in certain cases where it deems fit and depending upon the merits of each case extend the duration by a reasonable time where atleast 80% of the project execution work has already been completed.

25. *Incentives for Fruit Based Units:*

Fruit Based Units shall be accorded priority status and therefore entitled to all the incentives as per the provisions of Rule 18. However the following additional incentives will be given to such new fruit based units including cider and wine manufacturing units coming into commercial production on or after 01-05-1992.

25.1 *Sales Tax Incentives:*

The following sales tax incentives shall be admissible to such fruit based units which are registered as a dealer under the Himachal Pradesh State General Sales Tax Act, 1968/ Central Sales Tax Act, 1956 and which comply with its provision. However, these shall be available only on the sales of the goods manufactured by the units.

(b) Quantum of Entitlement:

Sales Tax exemption (both General Sales Tax and Central Sales Tax) shall be admissible to such fruit based units located in the State subject to the conditions specified hereinafter :—

TABLE

Category of Industrial Block	Period of exemption from date of commencement of commercial production (in years)
A	12 Years
B	10 Years
C	10 Years

Such fruit based units availing this benefit will be governed for the purpose of administration of this incentive as per the provision of Rule 11.3 and 11.4 of these incentive rules. Provided that if the fruit based unit also qualifies to be a Pioneer Unit or a Prestigious unit as defined under these rules, such fruit based unit will have the option to opt for specific incentives offered in accordance with the provision of this rule or rule 22.1 and rule 23.1 to be exercised only once and within 90 days of commencement of commercial production.

25.2 Exemption from payment of Electricity Duty:

Fruit based units set up in the State shall be exempted from the payment of Electricity Duty as follows :—

Category of Industrial Block	Period of exemption (from the date of commencement of commercial production).
A	12 Years
B	9 Years
C	7 Years

25.3 Power Tariff Freeze:

Enhancement of power tariff of such industries located in "A" and "B" category industrial blocks will be regulated as follows for Fruit based units. The amount paid as a result of any increase in Industrial Power Tariff after the date of commencement of commercial production will be reimbursed through the Department of Industries as per the norms in the following table:—

Category of Industrial Block	Period w.e.f. date of commercial production.
A	6 Years
B	4 Years

The formula for calculating the increase in power tariff to be reimbursed will be as follows.—

Rate of electricity per Unit billed. — Rate of electricity as on date of commencement of commercial production.
Actual units consumed = Total amount of

25.4 *Interest Subsidy:*

Fruit based units availing term loan and working capital through the State Financial Institutions/Scheduled Banks, shall be eligible for claiming interest subsidy @10% subject to ceiling of Rs. 50 lakhs per unit per annum for a period of 5 years set up in any part of the State. This subsidy shall not be admissible on willfully defaulted instalment. The difference of equal to 10% between actual rate of interest chargeable by the concerned financial institution on term loans and working capital actually availed and that which will be borne by the unit actually shall be reimbursed to the Financial Institutions/Scheduled Banks by the Department of Industries on claims preferred by the promoters of such units through the concerned term lending/working capital financial institutions.

25.5 *Subsidy for Market Promotion:*

Costs incurred by such units for promoting their product by way of :—

- (a) Printing of the literature including brochures publicising the product being manufactured by the unit.
- (b) Advertisement on Radio/TV/Newspapers/Journals including costs of momento's hoardings and banners.
- (c) Participation in exhibitions/Trade fairs approved by the State Central Government/Trade Fair Authority of India both within and outside the country.
- (d) The product processed from within the State will be entitled to maximum subsidy of Rs. 10 lacs as one time payment. Quantum of subsidy payable for unit processing less than 10000 Metric Tonne will be determined by the empowered committee keeping in view the quantity processed. The empowered committee may also consider eligible a number of units marketing products jointly under common brand name, co-operative and any other form of consortium for the grant of this incentive. The cost of distribution of free samples during test marketing will also be eligible for reimbursement within this ceiling.

25.6 *Allotment of Land:*

Out of turn allotment of land/sheds in industrial areas/estates will be made on priority to such fruit based units. Such units will be allotted such land/industrial sheds at half of the rates of those prescribed under rule 5.2 of these rules.

25.7 *Subsidy on cost of packaging machinery:*

Such units installing packing line and machinery for this purpose thereof shall be provided 25% subsidy on actual landed cost of packing machinery subject to a maximum ceiling of Rs. 20 lakhs per unit on claims preferred by the promoters. Sanction and disbursement of investment subsidy for all other aspect shall be governed by the provisions of Central Investment Subsidy Manual.

25.8 *Deferment of State Excise duty for Integrated Fruit Processing and IMFL Projects:*

Such fruit processing units which actually process a quantity of at least 10000 Tonnes per annum and which are also a part of an integrated project for the manufacturing/bottling of PMFL, in addition to the incentives given above (Rule—Sr. "No." 25.1 to 25.7) shall be entitled to avail the benefit of deferment of State Excise Duty as per the following table in respect of units set up in category "A" and "B" blocks respectively:

Provided that the deferment in State Excise Duty shall be provided only after furnishing of a bank guarantee equivalent to the amount of deferment claimed at the time of preferring a claim with the concerned Government Department.

Under the Excise duty deferment scheme such eligible units will collect excise duty at normal rates against sales effected during the period of entitlement of concession and shall be required to deposit the same with the Sales Tax Authorities in the following manner :—

Stage of repayment from the date of commencement of production		Amount and year of repayment	
		Category-A	Category-B
Ending Year I	Repayment deferred and to be paid ending in 4th year		Repayment de- ferred and to be paid ending in 4th year
" II	- do-	5th Year.	-do- 5th year.
" III	- do-	6th year.	-do- 6th year.
" IV	- do-	7th year.	-do- 7th year.
" V	- do-	8th year.	
" VI	- do-	9th year.	
" VII	- do-	10th year."	

9. *Amendment of Annexure-I.*—For Annexure -I of the said rules the following shall be substituted, namely :—

"ANNEXURE-I

(As referred to in rules 4)

Category "A" Industrial Areas/Estates:—

Bilaspur Jhandutta block.

Chamba Tissa block.
Salooni block.
Bhattiyat block.
Mehla block.
Pangi block.
Bharmour block.
Chamba block.

Hamirpur Bijhar block.
Nadaun block.
Bhoranj block.
Sujanpur block.

Kangra Lambagaon block.
Baijnath block.
Mangwal block.
Dehra block.
Bhawarna block.
Paragpur block.

Kullu Anni block.
Nirmand block.
Banjar block.
Naggar block.

Mandi	Rewalsar block. Gopalpur block. Darang block. Chauntra block. Seraj block. Karsog block. Dharampur block. Chachiot block.
Sirmaur	Pachhad block. Shillai block. Sangrah block.
Una	Bangana block.
Shimla	Rohru block. Chopal block. Chhohara block. Rampur block. Jubbal block. Kumarsain block.
Lahaul and Spiti	Keylong block. Kaza block.
Kinnaur	Kalpa block. Nichar block. Pooh block.

Category "B" Industrial Areas/Estates:—

Bilaspur	(i) Bilaspur Sadar block. (ii) Ghumarwin block.
Hamirpur	(i) Hamirpur block.
Kangra	(i) Kangra block. (ii) Rait block. (iii) Nagrota Bagwan block. (iv) Panchrukhi block.
Mandi	(i) Mandi Sadar block. (ii) Sunder Nagar block.
Shimla	(i) Theog block. (ii) Kusumpti-Suni block.
Solan	(i) Kandaghat block. (ii) Kunihar block.
Una	(i) Amb block. (ii) Gagret block.
Kullu	(i) Kullu block.

Category "C" Industrial Areas/Estates:—

- | | |
|----------------------|-------------------------|
| (a) District Solan | (i) Dharanipur block. |
| | (ii) Nalagarh block. |
| | (iii) Solan block. |
| (b) District Sirmaur | (i) Paonta Sahib block. |
| | (ii) Nahan block. |
| (c) District Una | (i) Una block. |
| (d) District Kangra | (i) Indora block. |
| | (ii) Nurpur block. |

In addition industrial units coming up in the areas notified under the cites. Urban agglomeration/Towns notified by the State Government from time to time and falling in these blocks will be covered under these respective categories of blocks and will also be eligible to avail the incentives being given under these rules.

10. (Amendment of Annexure-III).—In Annexure-III of the said rules in after Sl.No. 30. the following shall be added, namely :—

- “40. TV assembly, Radio assembly, VCR/VCP assembly and assembly of electronic items where value addition done as per norms laid down by Government of India is not more than 25%”.

By order,
B. B. TANDON,
Financial Commissioner-cum-Secretary.